




# State of Wisconsin


LEGISLATIVE REFERENCE BUREAU


## **RESEARCH APPENDIX -** **PLEASE DO NOT REMOVE FROM DRAFTING FILE**


Date Transfer Requested: 02/06/2014 (Per: CMH)


### **Compile Draft – Appendix E**


**Appendix A**  The 2013 drafting file for LRBa1584


**Appendix B**  The 2013 drafting file for LRBa1588

**Appendix C**  The 2013 drafting file for LRBa1590

**Appendix D**  The 2013 drafting file for LRBa1592

**Appendix E**  The 2013 drafting file for LRBa1596

**Appendix F**  The 2013 drafting file for LRBa1603

**Appendix G**  The 2013 drafting file for LRBa1608

has been copied/added to the drafting file for

**2013 LRBs0269**



**2013 Jr4 DRAFTING REQUEST**

**Senate Amendment (SA-SB1)**

Received: **2/3/2014** Received By: **mkunkel**  
Wanted: **As time permits** Same as LRB:  
For: **Legislative Fiscal Bureau** By/Representing: **Dave Loppnow**  
May Contact: Drafter: **mkunkel**  
Subject: **Higher Education - tech. college** Addl. Drafters:  
Extra Copies: **PG**

Submit via email: **YES**  
Requester's email: **dave.lopepnow@legis.wisconsin.gov**  
Carbon copy (CC) to:

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Delete property tax relief

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**Instructions:**

See attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mkunkel 2/3/2014			_____			
/P1	pgrant 2/5/2014	scalvin 2/5/2014	rschluet 2/3/2014	_____	lparisi 2/3/2014		
/P2		scalvin 2/5/2014	rschluet 2/5/2014	_____	srose . 2/5/2014		



FE Sent For:

**<END>**



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/?	mkunkel 2/3/2014						
/P1	scalvin 2/3/2014	rschluet 2/3/2014			lparisi 2/3/2014		
FE Sent For:	1P2 sac 02/05/2014	1P2 sac 02/05/2014					

<END>



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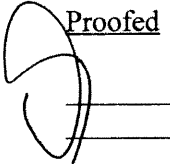
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See attached

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/?	mkunkel	/Pl sac 02/03/2014	/Pl sac 02/03/2014				

FE Sent For:

<END>



JDE, MARC, PETER, & RICK  
 (SHARE w/ OTHERS AS NEEDED)  
 ATTACHMENT

AMEND TOVL  
 JFC DEM.

Proposed Changes to Special Session Assembly Bill  
 (Fiscal Effect Shown as Change to Bill)

	2013-14	2014-15
<b>General Fund Taxes</b>		
WKS Delete Item Relating to Manufacturing and Agriculture Credit (Page 3, Item #2)	\$11,300,000	\$24,000,000
Delete Item Relating to Historic Rehabilitation Credit (Page 4, Item #3)	0	1,000,000
Delete Item Relating to Research Credit (Page 4, Item #4)	0	500,000
Prohibit Withholding Table Change (Page 9, Item #14) - DON	156,500,000	166,100,000
Total GPR Taxes	\$167,800,000	\$191,600,000
<b>General Fund Transfers</b>		
Double Budget Stabilization Transfer (Page 10, Item #15) - suspend - twice the # transfers	\$108,196,000	\$9,163,800
<b>GPR Appropriations</b> / PG		
YANU Delete Property Tax Relief Aid (Page 8, Item #11)	\$0	-\$406,000,000
One-Time First Dollar Credit Paid in March of 2015 - new payment date? - DAVE	0	500,000,000
K-12 Increase SAGE Funding	0	10,900,000
K-12 Increase High Cost Special Education Funding	0	2,300,000
K-12 Sparsity Aid, <10 Pupil/ Sq Mile, \$300 per pupil, \$217,500 Max	0	23,340,000
One-Time WTCS Training Funding - high-demand professions	0	100,000,000
Total GPR Appropriations	\$0	\$230,540,000
<b>Change to General Fund Balance</b>	\$59,604,000	-\$48,103,800
<b>Biennial Change</b>		\$11,500,200

ENTER FOR LFB - SPECIAL SESSION (JR 4)  
 AS REQUESTER

SEND TO APPROPRIATE TEAM LEADERS FRED, ROB, OR DAVE  
 (EMAIL AT SUBMITTAL)

ENTER AS "a" Amendment -- NOT LFB OR BUDGET  
 SENATE AMENDMENTS TO SB-1

DO THEM AS /P drafts to avoid jacketing &  
 allow easy redrafting

COMBINE ANY IF EASIER

CALL ANALYST w/  
 QUESTIONS

WE WILL COMPILE LATER



## Wisconsin Technical College System

### 11. PROPERTY TAX RELIEF AID

GPR	\$406,000,000
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Provide \$406,000,000 in 2014-15 in a new, capped sum sufficient appropriation under the Wisconsin Technical College System (WTCS) for property tax relief aid. Require the state WTCS Board to distribute this aid to each technical college district board beginning on February 20, 2015, and annually thereafter on the third Friday in February. Provide that each district board would receive an amount calculated by: (a) dividing the district's equalized value as of January 1, 2014, by the total equalized value of all districts as of January 1, 2014; and (b) multiplying the quotient determined under (a) by \$406,000,000. Provide that equalized value excludes the value of tax incremental districts. Specify that for the payment in 2016 and annually thereafter, each district board would receive the same amount as in 2015. Require the state WTCS Board to notify each district board by October 15, 2014, of the amount of aid it will receive on February 20, 2015.

page 3 lines 1 - page 4 line 2 ✓

PC  
p1 line 11  
p2 line 2

[LRB 4039/1 and 4066/1 Sections: 1 thru 3, 16, and 9143(1)]

page 7, lines 6 - 14 ✓  
page 17 lines 10 - 14 ✓

### 12. INTERACTIVE EFFECTS DUE TO REDUCED TECHNICAL COLLEGE PROPERTY TAX LEVIES

GPR	-\$2,320,000
GPR-Tax	\$2,640,000

Decrease estimated GPR expenditures by \$2,320,000 and increase estimated individual income tax collections by \$2,640,000 in 2014-15 to reflect reduced state tax credit claims resulting from lower property taxes levied by technical college districts under the changes described above. Lower property tax bills will result in smaller estimated state credits claimed under the school property tax/rent credit (-\$2,640,000), veterans and surviving spouses property tax credit (-\$1,530,000), and the homestead credit (-\$790,000). The school property tax/rent credit is a nonrefundable tax credit, so changes in credit amounts affect individual income tax collections (lower credits result in higher tax collections). The veterans and surviving spouses property tax credit and the homestead credit are refundable tax credits and are reflected as expenditures in the state appropriation schedule (lower credits result in reduced appropriations).

### 13. REPLACE LEVY LIMIT WITH REVENUE LIMIT

Replace the current limit that applies to each technical college district's tax levy with a revenue limit that would apply to the sum of the district's tax levy and the property tax relief aid received by the district under Item #11. As under the current levy limit, tax levy would be defined to exclude taxes levied for the purpose of paying principal and interest on valid bonds and notes, other than noncapital notes issued on or after July 2, 2013. Beginning in the 2014-15 school year and for each school year thereafter, specify that no district board could increase its revenue by a percentage that exceeds the district's valuation factor. As under the current levy limit, valuation factor would be defined as a percentage equal to the greater of either: (a) zero percent; or (b) the percentage change in the district's January 1 equalized value due to the





State of Wisconsin  
2013 - 2014 LEGISLATURE  
January 2014 Special Session



LRBa1596/P1

MDK:j.....

*Sac*

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**  
**SENATE AMENDMENT ,**  
**TO 2013 SENATE BILL 1**

*Today*

1 At the locations indicated, amend the bill as follows:

2 1. Page 1, line 11: delete "providing".

3 2. Page 1, line 12: delete "technical college property tax relief aid;"

4 3. Page 2, line 2: delete "the relocated business credit; and" and substitute  
5 "and the relocated business credit."

6 4. Page 2, line 3: delete that line.

7 5. Page 3, line 1: delete the material beginning with that line and ending with  
8 page 4, line 2.

9 6. Page 7, line 6: delete lines 6 to 14.

10 7. Page 17, line 10: delete lines 10 to 14.

11 (END)





State of Wisconsin  
2013 - 2014 LEGISLATURE  
January 2014 Special Session

Today



LRBa1596/P1  
MDK:sac:rs

PB  
P2  
PG

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3 2. Page 1, line 12: delete ~~technical college property tax relief aid~~ that line

4 #. Page 1, line 13: delete "revenue limit;".

5 3. Page 2, line 2: delete "the relocated business credit; and" and substitute  
"and the relocated business credit".

6 4. Page 2, line 3: delete ~~that line~~ "making an appropriation"

7 5. Page 3, line 1: delete the material beginning with that line and ending with  
8 page 7, line 14.

9 ~~6. Page 7, line 6: delete lines 6 to 14.~~

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11 (END)

Amendment  
to delete

Fix  
component  
to delete





State of Wisconsin  
2013 - 2014 LEGISLATURE  
January 2014 Special Session



LRBa1596/P2  
MDK&PG:sac:rs

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